



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

24 Lake 0601 Arlee Public Schools

0474 Arlee Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,526,105.26	2,526,105.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	334,926.51	334,926.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,666.94	27,666.94	0.00	0.00	0.00	0.00
222X Educational Media Services	61,644.74	61,644.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,834.01	55,834.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,117.97	158,117.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,010.33	0.00	78,010.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	384,685.69	384,685.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	146,790.13	146,790.13	0.00	0.00	0.00	0.00
31XX Food Services	222,764.74	222,764.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,829.77	31,829.77	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	39,958.84	0.00	0.00	0.00	39,958.84	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,603.50	0.00	0.00	10,603.50	0.00	0.00
9999 Undistributed	3,671.64	3,671.64	0.00	0.00	0.00	0.00
Totals	4,082,610.07	3,954,037.40	78,010.33	10,603.50	39,958.84	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,082,610.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 0601 Arlee Public Schools

0475 Arlee H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,154,132.51	1,154,132.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,803.67	40,803.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,061.82	12,061.82	0.00	0.00	0.00	0.00
222X Educational Media Services	61,629.72	61,629.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,466.55	39,466.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,324.57	106,324.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,285.64	0.00	41,285.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	191,437.89	191,437.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,916.26	60,916.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,321.88	6,321.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,338.43	95,949.03	0.00	1,389.40	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,985.01	0.00	0.00	0.00	15,985.01	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,544.35	0.00	0.00	4,544.35	0.00	0.00
Totals	1,832,248.30	1,769,043.90	41,285.64	5,933.75	15,985.01	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,832,248.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0474 Arlee Elem		Indirect/Direct	78,010.33 / 3,954,037.40	1.97%		
LE 0475 Arlee H S		Indirect/Direct	41,285.64 / 1,769,043.90	2.33%		

Line B Preliminary Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0474 Arlee Elem	0.0287	0.0312	0.0277	0.0264	1.97%
		0475 Arlee H S	0.0317	0.0312	0.0277	0.0264	2.33%

Line C Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0474 Arlee Elem	0.0000	0.0312	0.0277	0.0000	
		0475 Arlee H S	0.0000	0.0312	0.0277	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0474 Arlee Elem	0.0287	0.0312	0.0277	0.0264	
		0475 Arlee H S	0.0317	0.0312	0.0277	0.0264	

Line E Five Year Average with 5% Discount		LE	2016	LE Reclaasified Rate
		0474 Arlee Elem	2.54%	
		0475 Arlee H S	2.67%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0601 Arlee Public Schools		2.61%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 0603 Polson Public Schools

0477 Polson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,394,969.43	8,385,066.75	0.00	9,902.68	0.00	0.00
21XX Support Services - Students	337,358.82	337,358.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	80,759.62	80,759.62	0.00	0.00	0.00	0.00
222X Educational Media Services	289,506.26	289,506.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,108.82	223,109.82	0.00	4,999.00	0.00	0.00
24XX Support Services - School Administration	714,112.63	714,112.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,776.08	64,068.14	45,707.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	898,744.90	898,744.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	752,995.36	673,348.69	0.00	79,646.67	0.00	0.00
31XX Food Services	4,112.48	4,112.48	0.00	0.00	0.00	0.00
33XX Community Services	1,855.95	1,855.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,213.28	7,213.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,146.66	96,146.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	80,301.28	0.00	0.00	80,301.28	0.00	0.00
Totals	11,995,961.57	11,775,404.00	45,707.94	174,849.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,995,961.57					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 0603 Polson Public Schools

0478 Polson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,164,021.77	3,142,892.04	0.00	21,129.73	0.00	0.00
21XX Support Services - Students	57,930.45	57,930.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	38,065.27	38,065.27	0.00	0.00	0.00	0.00
222X Educational Media Services	146,565.21	146,565.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,011.66	97,011.66	0.00	1,000.00	0.00	0.00
24XX Support Services - School Administration	362,125.28	362,125.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,523.64	18,507.97	39,015.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	427,379.42	427,379.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	342,656.99	287,683.66	0.00	54,973.33	0.00	0.00
31XX Food Services	707,052.10	706,052.10	0.00	1,000.00	0.00	0.00
34XX Extracurricular - Activities	76,862.84	76,862.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	260,290.52	260,290.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,394.96	0.00	0.00	50,394.96	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	55,560.45	0.00	0.00	0.00	55,560.45	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	198,000.00	0.00	0.00	198,000.00	0.00	0.00
Totals	6,042,440.56	5,621,366.42	39,015.67	326,498.02	55,560.45	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,042,440.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0477 Polson Elem	Indirect/Direct	45,707.94 / 11,775,404.00	0.39%		
	LE 0478 Polson H S	Indirect/Direct	39,015.67 / 5,621,366.42	0.69%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0477 Polson Elem	0.0087	0.0262	0.0307	0.0319	0.39%
	0478 Polson H S	0.0092	0.0262	0.0307	0.0319	0.69%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0477 Polson Elem	0.0455	0.0324	0.0372	0.0380	
	0478 Polson H S	0.0560	0.0324	0.0372	0.0380	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0477 Polson Elem	0.0455	0.0324	0.0372	0.0380	
	0478 Polson H S	0.0560	0.0324	0.0372	0.0380	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0477 Polson Elem	2.98%	
	0478 Polson H S	3.24%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0603 Polson Public Schools	3.11%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 0605 St Ignatius K-12 Schools

0481 St Ignatius K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,960,438.77	3,960,438.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,476.98	49,476.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,264.60	54,264.60	0.00	0.00	0.00	0.00
222X Educational Media Services	124,475.51	124,475.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	195,061.56	195,061.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	408,716.56	408,716.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	343,589.40	0.00	343,589.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	551,122.06	551,122.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	407,875.41	407,875.41	0.00	0.00	0.00	0.00
31XX Food Services	295,544.05	295,544.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	153,927.52	153,927.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	255,255.01	0.00	0.00	255,255.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	131,952.41	0.00	0.00	131,952.41	0.00	0.00
Totals	6,931,699.84	6,200,903.02	343,589.40	387,207.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,931,699.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0481 St Ignatius K-12 Schools	Indirect/Direct	343,589.40 / 6,200,903.02		5.54%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0481 St Ignatius K-12 Schools	0.0416	0.0451	0.0477	0.0496	5.54%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0481 St Ignatius K-12 Schools	0.0416	0.0451	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0481 St Ignatius K-12 Schools	0.0416	0.0451	0.0477	0.0496	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0481 St Ignatius K-12 Schools				4.55%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0605 St Ignatius K-12 Schools		4.55%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

24 Lake 0607 Valley View Elementary

0483 Valley View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	198,584.49	198,584.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,013.99	8,013.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,599.18	3,599.18	0.00	0.00	0.00	0.00
222X Educational Media Services	10,536.41	10,536.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	528.00	528.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,965.15	4,965.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,543.01	1,601.48	49,941.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,804.35	19,804.35	0.00	0.00	0.00	0.00
31XX Food Services	1,200.98	1,200.98	0.00	0.00	0.00	0.00
9999 Undistributed	42.78	42.78	0.00	0.00	0.00	0.00
Totals	298,818.34	248,876.81	49,941.53	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	298,818.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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	LE 0483 Valley View Elem	Indirect/Direct	49,941.53 / 248,876.81	20.07%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0483 Valley View Elem	0.1494	0.1231	0.1232	0.1282	20.07%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0483 Valley View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0483 Valley View Elem	0.1494	0.1231	0.1232	0.1282	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0483 Valley View Elem			13.77%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0607 Valley View Elementary	Your Preliminary Rate by School System (SS) is:	13.77%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 0610 Swan Lake-Salmon Elem

0486 Swan Lake-Salmon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	59,133.75	58,075.76	0.00	1,057.99	0.00	0.00
25XX Support Services - Business	12,897.97	0.00	12,897.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,121.99	23,121.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	563.92	563.92	0.00	0.00	0.00	0.00
Totals	95,717.63	81,761.67	12,897.97	1,057.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	95,717.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0486 Swan Lake-Salmon Elem	Indirect/Direct	12,897.97 / 81,761.67	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				15.78%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0486 Swan Lake-Salmon Elem	0.1897	0.1693	0.1654	0.1608	15.78%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0486 Swan Lake-Salmon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0486 Swan Lake-Salmon Elem	0.1897	0.1693	0.1654	0.1608	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0486 Swan Lake-Salmon Elem				16.02%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0610 Swan Lake-Salmon Elem	Your Preliminary Rate by School System (SS) is:	16.02%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 1037 Ronan Public Schools

1199 Ronan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,075,943.74	6,075,943.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,091,260.13	1,091,260.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	434.88	434.88	0.00	0.00	0.00	0.00
222X Educational Media Services	237,637.35	237,637.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	220,622.72	220,622.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	826,850.01	826,850.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,651.64	0.00	94,651.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	829,953.58	802,945.08	0.00	27,008.50	0.00	0.00
27XX Student Transportation Services	637,381.25	429,486.88	0.00	207,894.37	0.00	0.00
34XX Extracurricular - Activities	8,049.72	8,049.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,173.02	89,173.02	0.00	0.00	0.00	0.00
9999 Undistributed	1,079.65	1,079.65	0.00	0.00	0.00	0.00
Totals	10,113,037.69	9,783,483.18	94,651.64	234,902.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,113,037.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

24 Lake 1037 Ronan Public Schools

1200 Ronan H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,547,243.33	1,547,243.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	114,789.18	114,789.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	405.87	405.87	0.00	0.00	0.00	0.00
222X Educational Media Services	85,273.05	85,273.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,891.77	111,891.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	425,188.03	425,188.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,466.21	0.00	88,466.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	530,462.46	499,358.96	0.00	31,103.50	0.00	0.00
27XX Student Transportation Services	207,817.05	138,518.93	0.00	69,298.12	0.00	0.00
31XX Food Services	849,239.26	849,239.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,746.84	48,746.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	179,454.23	179,454.23	0.00	0.00	0.00	0.00
9999 Undistributed	220.45	220.45	0.00	0.00	0.00	0.00
Totals	4,189,197.73	4,000,329.90	88,466.21	100,401.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,189,197.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1199 Ronan Elem	Indirect/Direct	94,651.64 / 9,783,483.18	0.97%		
	LE 1200 Ronan H S	Indirect/Direct	88,466.21 / 4,000,329.90	2.21%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1199 Ronan Elem	0.0040	0.0459	0.0377	0.0377	0.97%
	1200 Ronan H S	0.0227	0.0459	0.0377	0.0377	2.21%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1199 Ronan Elem	0.0112	0.0459	0.0467	0.0441	
	1200 Ronan H S	0.0725	0.0459	0.0467	0.0441	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1199 Ronan Elem	0.0112	0.0459	0.0467	0.0441	
	1200 Ronan H S	0.0725	0.0459	0.0467	0.0441	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	1199 Ronan Elem	2.99%	
	1200 Ronan H S	4.39%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
1037 Ronan Public Schools	3.69%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 1042 Charlo Public Schools

1205 Charlo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,297,332.42	1,297,332.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,518.47	37,518.47	0.00	0.00	0.00	0.00
22XX Educational Media Services	35,210.55	35,210.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,157.44	51,157.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,749.84	49,749.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,716.73	1,607.60	77,109.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,613.04	152,613.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,526.45	89,526.45	0.00	0.00	0.00	0.00
31XX Food Services	132,618.61	132,618.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	177.81	177.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,300.29	35,300.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,539.64	0.00	0.00	21,539.64	0.00	0.00
Totals	1,981,461.29	1,882,812.52	77,109.13	21,539.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,981,461.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 1042 Charlo Public Schools

1206 Charlo H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	496,413.33	488,413.33	0.00	8,000.00	0.00	0.00
21XX Support Services - Students	35,465.88	35,465.88	0.00	0.00	0.00	0.00
222X Educational Media Services	33,275.76	33,275.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,205.05	46,205.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,889.83	61,889.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,105.89	1,607.60	51,498.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,488.04	117,488.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,873.36	84,873.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,633.80	10,633.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,579.11	64,579.11	0.00	0.00	0.00	0.00
9999 Undistributed	3,382.95	3,382.95	0.00	0.00	0.00	0.00
Totals	1,007,313.00	947,814.71	51,498.29	8,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,007,313.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1205 Charlo Elem	Indirect/Direct	77,109.13 / 1,882,812.52	4.10%		
	LE 1206 Charlo H S	Indirect/Direct	51,498.29 / 947,814.71	5.43%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1205 Charlo Elem	0.0537	0.0446	0.0452	0.0472	4.10%
	1206 Charlo H S	0.0567	0.0446	0.0452	0.0472	5.43%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	
	1206 Charlo H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1205 Charlo Elem	0.0537	0.0446	0.0452	0.0472	
	1206 Charlo H S	0.0567	0.0446	0.0452	0.0472	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	1205 Charlo Elem	4.40%	
	1206 Charlo H S	4.71%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
1042 Charlo Public Schools	Your Preliminary Rate by School System (SS) is:	4.56%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

24 Lake 1046 Upper West Shore Elem

1211 Upper West Shore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	267,449.46	267,449.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,680.03	19,680.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,441.99	2,441.99	0.00	0.00	0.00	0.00
222X Educational Media Services	405.51	405.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	388.16	388.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,590.86	1,016.00	41,574.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,783.62	51,783.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,815.92	5,815.92	0.00	0.00	0.00	0.00
31XX Food Services	1,364.47	1,364.47	0.00	0.00	0.00	0.00
33XX Community Services	17,911.89	17,911.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,615.00	0.00	0.00	9,615.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,386.00	0.00	0.00	3,386.00	0.00	0.00
Totals	422,832.91	368,257.05	41,574.86	13,001.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	422,832.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1211 Upper West Shore Elem	Indirect/Direct	41,574.86 / 368,257.05		11.29%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1211 Upper West Shore Elem	0.1318	0.1421	0.1376	0.1232	11.29%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1211 Upper West Shore Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1211 Upper West Shore Elem	0.1318	0.1421	0.1376	0.1232	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1211 Upper West Shore Elem				12.30%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1046 Upper West Shore Elem	Your Preliminary Rate by School System (SS) is:	12.30%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.